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## **FINANCIAL STATEMENTS**

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## STATEMENTS OF FINANCIAL POSITION

### IONIA MONTCALM SECURE & FRIENDLY ENVIRONMENTAL CHILD ADVOCACY CENTER

December 31, 2018 and 2017

	<b>2018</b>	<b>2017</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 33,491	\$ 16,967
Prepaid expenses	2,857	4,604
Office equipment	45,719	28,872
Accumulated depreciation	(32,912)	(11,653)
<b>Total Assets</b>	<b>\$ 49,155</b>	<b>\$ 38,790</b>
<b>Liabilities and Net Assets</b>		
Payroll liabilities	\$ 4,881	3,643
Net assets without donor restrictions	44,274	35,147
<b>Total Net Assets</b>	<b>\$ 49,155</b>	<b>\$ 38,790</b>

## STATEMENTS OF ACTIVITIES

### IONIA MONTCALM SECURE & FRIENDLY ENVIRONMENTAL CHILD ADVOCACY CENTER

For the years ended December 31, 2018 and 2017

	<b>2018</b>	<b>2017</b>
<b>Public Support</b>		
Contributions	\$ 31,104	\$ 11,516
Grant income	273,108	1,935
Candle project, net of \$10,058 of expenses in 2018	4,572	11,289
Golf events	-	650
T-Shirt sales, net of \$466 of expenses in 2018	(25)	-
Book signing	183	-
Bowling event	3,515	-
Letter writing campaign, net of \$700 of expenses in 2018	4,975	-
No shave November	1,948	-
Painting class, net of \$600 of expenses in 2018	1,050	-
<b>Total Public Support</b>	<b>320,430</b>	<b>25,390</b>
<b>Expenses</b>		
Program services:		
Child advocacy center	263,330	29,969
Supporting services:		
Management and general	47,973	15,215
<b>Total Expenses</b>	<b>311,303</b>	<b>45,184</b>
<b>Change in Net Assets</b>	<b>9,127</b>	<b>(19,794)</b>
<b>Net Assets - beginning of year</b>	<b>35,147</b>	<b>54,941</b>
<b>Net Assets - end of year</b>	<b>\$ 44,274</b>	<b>\$ 35,147</b>

## STATEMENTS OF FUNCTIONAL EXPENSES

### IONIA MONTCALM SECURE & FRIENDLY ENVIRONMENTAL CHILD ADVOCACY CENTER

For the year ended December 31, 2018

	2018		
	Child Advocacy Center	Management and General	Total
Advertising	\$ 392	\$ -	\$ 392
Books and subscriptions	1,072	-	1,072
Conferences and meetings	-	9,276	9,276
Depreciation	-	21,259	21,259
Dues - Michigan Chapter of NCA/CAC	-	1,500	1,500
Insurance	-	4,924	4,924
Interest expense	-	339	339
Meals and entertainment	-	1,038	1,038
Mileage	-	3,001	3,001
Office equipment	31,293	-	31,293
Payroll taxes	17,312	-	17,312
Postage	-	307	307
Printing and copying	-	859	859
Professional services	-	3,640	3,640
Rent	4,400	-	4,400
Repairs and maintenance	2,700	-	2,700
Registration fees	-	1,276	1,276
Salaries and wages	198,980	-	198,980
Service charges	-	554	554
Software fees	715	-	715
Small tools and equipment	11	-	11
Supplies	6,455	-	6,455
<b>Total Expenses</b>	<b>\$ 263,330</b>	<b>\$ 47,973</b>	<b>\$ 311,303</b>

## STATEMENTS OF FUNCTIONAL EXPENSES (Continued)

### IONIA MONTCALM SECURE & FRIENDLY ENVIRONMENTAL CHILD ADVOCACY CENTER

For the year ended December 31, 2017

	2017		
	Child Advocacy Center	Management and General	Total
Books and subscriptions	\$ 106	\$ -	\$ 106
Conferences and meetings	-	68	68
Contract labor	8,283	-	8,283
Depreciation	-	5,893	5,893
Dues - Michigan Chapter of NCA/CAC	-	1,200	1,200
Insurance	-	4,620	4,620
Meals and entertainment	-	503	503
Payroll taxes	1,462	-	1,462
Postage	-	137	137
Printing and copying	-	60	60
Professional services	-	2,734	2,734
Rent	4,066	-	4,066
Salaries and wages	13,846	-	13,846
Supplies	2,206	-	2,206
<b>Total Expenses</b>	<b>\$ 29,969</b>	<b>\$ 15,215</b>	<b>\$ 45,184</b>

## STATEMENTS OF CASH FLOWS

### IONIA MONTCALM SECURE & FRIENDLY ENVIRONMENTAL CHILD ADVOCACY CENTER

For the years ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<b>Cash Flows from Operating Activities</b>		
Cash received from public support	\$ 320,430	\$ 25,390
Cash paid for functional expenses	(287,059)	(36,884)
<b>Net Cash Provided by (Used In) Operating Activities</b>	33,371	(11,494)
<b>Cash Flows from Investing Activities</b>		
Purchase of office equipment	(16,847)	-
<b>Net Cash Used for Investing Activities</b>	(16,847)	-
<b>Net Increase (Decrease) in Cash</b>	16,524	(11,494)
<b>Beginning Cash and Cash Equivalents</b>	16,967	28,461
<b>Ending Cash and Cash Equivalents</b>	<u>\$ 33,491</u>	<u>\$ 16,967</u>
<b>Change in Net Assets</b>	\$ 9,127	\$ (19,794)
<b>Adjustments to Reconcile Change in Net Assets to Net Cash Provided by (Used In) by Operating Activities:</b>		
Depreciation	21,259	5,893
Increase in prepaid expenses	1,747	(1,236)
Increase in accrued expenses	1,238	3,643
<b>Net Cash Provided by (Used In) Operating Activities</b>	<u>\$ 33,371</u>	<u>\$ (11,494)</u>